

2007 DRAFTING REQUEST

Bill

Received: 05/04/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Donald Friske (608) 266-7694

By/Representing: tim

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Property - credits

Extra Copies:

Submit via email: YES

Requester's email: Rep.Friske@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Penalty for an ineligible person claiming the lottery and gaming property tax credit

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 05/04/2007	jdye 05/09/2007		_____			S&L
/1			rschluet 05/09/2007	_____	lparisi 05/09/2007	mbarman 12/10/2007	

FE Sent For: "/1" @ intro. 12-20-2007<END>

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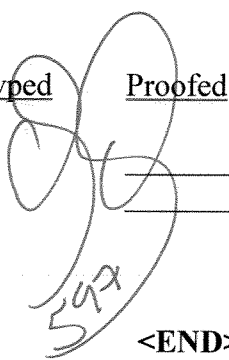
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/?	jkreye	15/9 jld					

FE Sent For:

<END>

Kreye, Joseph

From: Gary, Tim
Sent: Friday, May 04, 2007 4:44 PM
To: Kreye, Joseph

Categories: Lottery Tax Credit
Attachments: Lottery Tax Credit.pdf

Joe,

Could you please create a 2007 version of the attached bill?

Thank you in advance.

Tim Gary
Office of Rep. Donald Friske



Lottery Tax
Credit.pdf (17 KB)...

2005 BILL

LPS-PWF
please

Regen

- 1 AN ACT *to renumber and amend* 79.10 (10) (d); and *to create* 79.10 (10) (d) 2.
2 of the statutes; **relating to:** an ineligible person claiming and receiving the
3 lottery and gaming property tax credit and providing a penalty. ✓

Analysis by the Legislative Reference Bureau

Under current law, the owner of a principal dwelling in this state is eligible to claim and receive a lottery and gaming property tax credit. This bill provides that any person who is ineligible to receive a lottery and gaming property tax credit, but who, knowing he or she is ineligible, claims and receives the credit is subject to a penalty equal to twice the amount of the credit. Under the bill, the Department of Revenue collects the penalty and distributes 50 percent of the amount of the penalty to the lottery fund, 25 percent of the amount of the penalty to the taxation district in which the property related to the credit is located, and 25 percent of the amount of the penalty to the county in which the property related to the credit is located. ✓

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 4 SECTION 1. 25.75 (2) ✓ of the statutes is amended to read:

BILL**SECTION 1**

1 25.75 (2) CREATION. There is created a separate nonlapsible trust fund known
2 as the lottery fund, to consist of gross lottery revenues received by the department
3 of revenue [✓]and, moneys transferred to the lottery fund under ss. 20.435 (7) (kg),
4 20.455 (2) (g), and 20.505 (8) (am), (g), and (jm), and moneys deposited into the lottery
5 fund under s. 79.10 (10) (d) 2. [✓]

6 **SECTION 2.** 79.10 (10) (d) [✓]of the statutes is renumbered 79.10 (10) (d) 1. [✓]and
7 amended to read:

8 79.10 (10) (d) 1. If Except as provided in subd. 2. [✓]if the department of revenue
9 determines that a credit was extended to a taxpayer who was not entitled to the
10 credit for reasons other than that the taxpayer failed to complete the information
11 required under par. (a), the department of revenue shall instruct the appropriate
12 taxation district to collect the credit as a special charge on the next property tax bill
13 issued for the property.

14 **SECTION 3.** 79.10 (10) (d) [✓]2. of the statutes is created to read:

15 79.10 (10) (d) 2. Any person who is not entitled to the credit and who, knowing
16 he or she is not entitled to the credit, claims and receives the credit is subject to a
17 penalty equal to the amount of the credit that the person received, multiplied by 2. [✓]
18 The department of revenue [✓]shall collect any penalty assessed under this [✓]subdivision,
19 in the manner prescribed by the department, and shall distribute 50 [✓]percent of the
20 amount of the penalty to the lottery fund, 25 [✓]percent of the amount of the penalty to
21 the taxation district in which the property related to the credit is located, and [✓]25
22 percent of the amount of the penalty to the county in which the property related to
23 the credit is located.

24 **SECTION 4. Initial applicability.**

BILL

1

(1) This act first applies to the property tax assessments as of January 1, 2005. ✓ 2008

2

(END)

Kreye, Joseph

From: Hanson, Linda J - DOJ

Sent: Friday, April 27, 2007 12:57 PM

To: Bailey, Kevin D - DHFS; Broadnax, Keith E - DHFS; Buchanan, Michael J - DOR; Bursinger, Debra S - DHFS; Callisto, Eric - PSC; Dow, Susan M - DHFS; Dunst, George - SEB; Durkin, Therese A - DHFS; Dyke, Don; Ellefson, Sheila C - DPI; Esrael, Sandra L - DHFS; Fay, Dennis - DATCP; Gebhart, Neil R - DHFS; Ghilardi, David J - DATCP; Gibson-Glass, Mary; Gilpin, Jean E - DHFS; Gloe, Steve M - DHFS; Goldsworthy, Donald - DOR; Hanaman, Cathlene; Harris, Paul A - DHFS; Hoesly, Bruce; Jefferson-Moore, Ruby - DRL; Kester, Dolores A - DOC; Kiel, Joyce; Kite, Robin; Kreye, Joseph; LaRocque, Daniel J - DWD; Letzing, Rachel; Ludwig, David - PSC; Matson, James K - DATCP; Matthias, Mary; McGuire, Michelle M - DATCP; O'Connor, Chela PSC; Ottenstein, Carol - DWD; Pflasterer, James - DWD; Pollock, Sheri G - DPI; Poulson, Gary; Pridgen, Elaine - DWD; Robertson, Sheree - DOR; Rowe, Sandra - DHFS; Salm, Don; Schwalbe, Tracey L - DWD; Shannon, Pam; Shovers, Marc; Smith, Amy R - DNR; Steffel, Sherry M - DATCP; Sundberg, Christopher; Temple, Irene D - DHFS; Wendorff, Eric J - DHFS; Whitesel, Russ; Yeadon, James D - DHFS; Zolik, Nate - GOV

Subject: May 10th DOJ CLE -- CONFIRMATION

You are registered and confirmed for attendance at the May 10th Department of Justice's CLE on Comparative Constitutions. The CLE will be held at the Inn on the Park with registration beginning at 8:00 a.m. and welcoming/introductory remarks at 8:25 a.m.

If you have any questions prior to the CLE, please let me know. Thanks!

Linda Hanson
Division of Legal Services
267-2220

04/27/2007

Barman, Mike

From: Gary, Tim
Sent: Monday, December 10, 2007 2:43 PM
To: LRB.Legal
Subject: Draft Review: LRB 07-2664/1 Topic: Penalty for an ineligible person claiming the lottery and gaming property tax credit

Please Jacket LRB 07-2664/1 for the ASSEMBLY.